

IN THE SPECIFICATION

Please change the last sentence before Table 1 to read as shown below:

Uncertainty over which method is being used for completing the valuation and the resulting inability to compare different valuations is eliminated by the present invention by consistently utilizing different valuation methodologies for valuing the different segments~~segments~~subsets of the enterprise as shown in Table 1.

Table 1

SegmentsSubsets of Enterprise Value	Valuation methodology
• Excess Cash & Marketable Securities	GAAP
• Growth options	Real option algorithms
• Total current-operation value (COPTOT):	Income valuation*
Current-operation: Cash & Marketable Securities (CASH)	GAAP
Current-operation: Accounts Receivable (AR)	GAAP
Current-operation: Inventory (IN)	GAAP
Current-operation: Prepaid Expenses (PE)	GAAP
Current-operation: Production Equipment (PEQ)	If correlation value > liquidation value, then use correlation valuation, else use liquidation value
Current-operation: Other Physical Assets (OPA)	Liquidation Value
Current-operation: Other Assets (OA)	GAAP
Current-operation: <u>Elements (E):</u> Customers Employees Vendor Relationships Strategic Partnerships Brand Names Other Elements	Correlation to component(s) of value Correlation to component(s) of value Correlation to component(s) of value Correlation to component(s) of value Correlation to component(s) of value Correlation to component(s) of value
Current-operation: General going concern value (GCV)	GCV = COPTOT - CASH - AR - IN - PE - PEQ - OPA - OA - E

* The user also has the option of specifying the total value